

Council Meeting 25 February 2016

Amendments – Agenda Item 12(iii)

Report No 32/16

Setting the Council Tax

Explanation

Through this report, Council determines its Council Tax Requirement for 2016/2017 and the resultant levels of Council Tax for the year.

The LDC Council Tax Requirement includes the Council Tax Requirements of the Town and Parish Councils in the area. Each Town and Parish Council issues a 'precept' to LDC, as formal notification of the amount of its own Council Tax Requirement.

An error was made by Lewes Town Council when issuing its precept to LDC. An amended notice was received following the preparation of the Agenda. The changes listed below are required to reflect the Council Tax Requirement which Lewes Town Council had approved but notified incorrectly.

Required changes

Agenda page 96 Appendix D Schedule of Town and Parish Council Precepts

TOWN / PARISH		2016/17 COUNCIL TAX PRECEPT £	2016/17 BAND D TAX BASE number	2016/17 BAND D COUNCIL TAX £
AS SHOWN	Lewes	861,072	6,069.2	141.87
CORRECTED	Lewes	860,072	6,069.2	141.71

Agenda page 98 Appendix F Local Government Finance Act Determinations

s.31A Calculation of Council Tax Requirement						
		AS SHOWN			CORRECTED	
		<u>Expenditure</u>				
1		LDC revenue expenditure to be charged to revenue accounts	78,417,700		78,417,700	
2		Parish and Town Council precepts	3,072,160		3,071,160	
3	s.31A(2)(a)			81,489,860		81,488,860
4	s.31A(2)(b),(c),(d)	Contributions re. contingency, balances and reserves		2,675,900		2,675,900
5				84,165,760		84,164,760

10	s.31A(4)	Council Tax Requirement (R)		9,895,460		9,894,460
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s.31B Calculation of basic amount of council tax including local precepts						
13		R / T Basic amount of Council Tax incl local precepts and Special Expenses B		276.43		276.40

s.34 Calculation of basic amount of council tax excluding local precepts						
14	s.34(2)	Total of Town and Parish precepts	3,072,160		3,071,160	
15		Total of LDC expenditure to be charged as Special Expenses	543,960		543,960	
16		A Aggregate amount of all Special Items	3,616,120		3,615,120	
17		T Taxbase	35,797.1		35,797.1	
18		B - (A / T) Basic amount of Council Tax excl local precepts and Special Expenses		175.41		175.41

Agenda page 101 Appendix G Council Tax Draft Resolution

AS SHOWN	<p>3 (c) £9,895,460</p> <p>(d) £276.43</p> <p>(e) £3,616,120</p>	<p>being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act)</p> <p>being the amount at 3(c) above (Item R) all divided by the amount at 2(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including local precepts)</p> <p>being the aggregate amount of all special items referred to in Section 34(1) of the Act</p>
CORRECTED	<p>3 (c) £9,894,460</p> <p>(d) £276.40</p> <p>(e) £3,615,120</p>	<p>being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act)</p> <p>being the amount at 3(c) above (Item R) all divided by the amount at 2(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including local precepts)</p> <p>being the aggregate amount of all special items referred to in Section 34(1) of the Act</p>

3 (g) Parts of the Council's area -Lewes	AS SHOWN £366.50	CORRECTED £366.34
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3 (h) Parts of the Council's area

	Ratio Band	6/9 A £	7/9 B £	8/9 C £	9/9 D £	11/9 E £	13/9 F £	15/9 G £	18/9 H £
AS SHOWN	Lewes	244.33	285.06	325.78	366.50	447.94	529.39	610.83	733.00
CORRECTED	Lewes	244.23	284.93	325.64	366.34	447.75	529.16	610.57	732.68

5 Council Tax amounts

	Ratio Band	6/9 A £	7/9 B £	8/9 C £	9/9 D £	11/9 E £	13/9 F £	15/9 G £	18/9 H £
AS SHOWN	Lewes	1,236.01	1,442.03	1,648.02	1,854.03	2,266.03	2,678.04	3,090.04	3,708.06
CORRECTED	Lewes	1,235.91	1,441.90	1,647.88	1,853.87	2,265.84	2,677.81	3,089.78	3,707.74